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July 24, 2026

VIA E-PORTAL

Mr. Adam Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

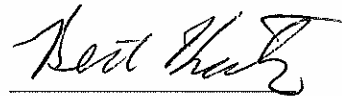
Re: Docket No. 20260026-GU – Application for Rate Increase by Florida City Gas.

Dear Mr. Teitzman:

Attached for filing on behalf of Florida City Gas, please find an amended version of Exhibit ME-3 to the Direct Testimony on Matthew Everngam. The amended exhibit, identified as Exhibit ME-3 Corrected is submitted to correct an error identified on page 1 of the exhibit with regard to an incorrect reference to a Commission Order. The error is corrected in the attached and Florida City Gas asks that it replace, in its entirety, the original version filed with Mr. Everngam's Direct Testimony on April 20, 2026.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301

MEK
Enclosures
Cc:// Certificate of Service

FLORIDA CITY GAS
EVALUATION OF ACQUISITION ADJUSTMENT

Exhibit ME-3 Corrected
Docket No. 20260026-GU
Page 1 of 2

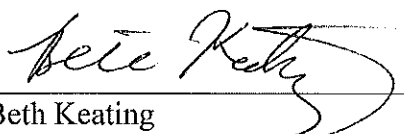
	2025	2026	2027
NET BALANCE OF ACQUISITION ADJUSTMENT PREMIUM	6,376,734	5,654,838	4,932,942
RETURN ON INVESTMENT	7.60%	7.61%	8.31%
	484,632	430,333	409,927
INCOME TAXES	122,830	109,068	103,896
PRE-TAX RETURN	607,462	539,401	513,824
AMORTIZATION EXPENSE	721,896	721,896	721,896
TOTAL PREMIUM COST	1,329,358	1,261,297	1,235,720
O & M COSTS 2003 PER ORDER PSC-2004-0128-PAA-GU	22,906,546	22,906,546	22,906,546
INFLATION AND GROWTH FACTOR	2.1373	2.2304	2.331
	48,958,161	51,090,760	53,395,159
O & M COSTS PER G2 PAGE 1	40,130,443	39,938,288	46,623,423
CURRENT COSTS LESS THAN INFLATED 2023 COSTS	8,827,718	11,152,472	6,771,736
SAVINGS LESS PREMIUM COST	7,498,360	9,891,175	5,536,016

Year	Total Customers			Average CPI			Compound Multiplier (A X B)
	Amount	% Increase	A Compound Multiplier	Amount	% Increase	B Compound Multiplier	
2003	102,452		1.0000	184.0000		1.0000	1.0000
2004	103,573	1.09%	1.0109	188.9000	2.66%	1.0266	1.0379
2005	103,090	-0.47%	1.0062	195.3000	3.39%	1.0614	1.0680
2006	104,174	1.05%	1.0168	201.6000	3.23%	1.0957	1.1141
2007	103,937	-0.23%	1.0145	207.3424	2.85%	1.1269	1.1432
2008	103,305	-0.61%	1.0083	215.3025	3.84%	1.1701	1.1799
2009	102,814	-0.48%	1.0035	214.5370	-0.36%	1.1660	1.1701
2010	103,375	0.55%	1.0090	218.0555	1.64%	1.1851	1.1958
2011	103,708	0.32%	1.0123	224.9392	3.16%	1.2225	1.2375
2012	104,360	0.63%	1.0186	229.5939	2.07%	1.2478	1.2710
2013	104,932	0.55%	1.0242	232.9571	1.46%	1.2661	1.2967
2014	105,858	0.88%	1.0332	236.7362	1.62%	1.2866	1.3294
2015	107,236	1.30%	1.0467	237.0170	0.12%	1.2881	1.3483
2016	107,558	0.30%	1.0498	240.0072	1.26%	1.3044	1.3694
2017	108,586	0.96%	1.0599	245.1196	2.13%	1.3322	1.4119
2018	109,702	1.03%	1.0708	251.1040	2.44%	1.3647	1.4613
2019	111,217	1.38%	1.0856	263.1200	4.79%	1.4300	1.5523
2020	113,618	2.16%	1.1090	258.8110	-1.64%	1.4066	1.5599
2021	115,642	1.78%	1.1287	270.9700	4.70%	1.4727	1.6623
2022	117,752	1.82%	1.1493	292.6550	8.00%	1.5905	1.8280
2023	120,125	2.02%	1.1725	304.7020	4.12%	1.6560	1.9416
2024	122,591	2.05%	1.1966	313.6890	2.95%	1.7048	2.0400
2025	125,151	2.09%	1.2216	321.9430	2.63%	1.7497	2.1373
2026	127,452	1.84%	1.2440	329.8904	2.47%	1.7929	2.2304
2027	129,969	1.97%	1.2686	338.0899	2.49%	1.8374	2.3310

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Notice of Service of Corrected Exhibit ME-3 has been furnished by Electronic Mail and/or Electronic Data Room access to the following parties of record this 24th day of July, 2026:

Major Thompson Alisha Hixon Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 mthompso@psc.state.fl.us ahixon@leg.state.fl.us discovery-gcl@psc.state.fl.us	Office of Public Counsel Walter Trierweiler/Charles Rehwinkel/Patricia Christensen/Austin Watrous c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Trierweiler.walt@leg.state.fl.us Rehwinkel.Charles@leg.state.fl.us Watrous.Austin@leg.state.fl.us Ponce.Octavio@leg.state.fl.us opc-discovery@leg.state.fl.us
Federal Executive Agencies (FEA) Thomas A. Jernigan Leslie R. Newton, Maj, USAF Matthew R. Vondrasek, Capt, USAF James B. Ely, MSgt, USAF Ebony M. Payton 139 Barnes Drive, Suite 1 Tyndall Air Force Base, Florida 32403 thomas.jernigan.3@us.af.mil leslie.newton.1@us.af.mil matthew.vondrasek.1@us.af.mil ebony.payton.ctr@us.af.mil	


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